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PARI-MUTUEL RACING

1985

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Section One:

Horse Racing in the U.S.

Section Two:

Horse Racing in Canada
Puerto Rico
Jamaica

Section Three:

Greyhound Racing in the U.S.

Section Four:

Jai Alai in the U.S.

Compiled from data provided the National Association of State Racing Comissioners by its membership and the Canadian Ministry of Agriculture.

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National Association of State Racing Commissioners
535 West Second St., Suite 300, Lexington, Ky. 40503

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1985)

1985 .... $625,159,697	1972 505,904,550	1959 243,388,655	1946 94,035,859
1984 650,262,852	1971 508,338,417	1958 222,049,651	1945 65,265,405
1983 641,387,176	1970 486,403,097	1957 216,747,621	1944 55,971,233
1982 652,888,463	1969 461,498,886	1956 207,456,272	1943 38,194,727
1981 680,199,584	1968 426,856,448	1955 186,989,588	1942 22,005,278
1980 712,727,523	1967 394,381,913	1954 178,015,828	1941 21,128,173
1979 680,919,798	1966 388,452,125	1953 167,426,465	1940 16,145,182
1978 673,063,831	1965 369,892,036	1952 142,489,696	1939 10,369,807
1977 700,239,986	1964 350,095,928	1951 117,250,564	1938..... 9,576,335
1976 714,629,120	1963 316,570,791	1950 98,366,167	1937..... 8,434,792
1975 675,466,247	1962 287,930,030	1949 95,327,053	1936..... 8,611,538
1974 567,132,384	1961 264,853,077	1948 95,803,364	1935..... 8,386,255
1973 533,500,015	1960 258,039,385	1947 97,926,984	1934..... 6,024,193

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

	RACING DAYS					NUMBER OF RACES				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	189	✓		✓	189	2,092	✓		✓	2,092
Arkansas	62	62				606	606			
California	964	462	171	201	130	9,689	4,288	1,864	1,928	1,609
Colorado	28			28		307			307	
Delaware	331	99	232			4,163	915	3,248		
Florida	488	356	120	12		5,126	3,572	1,426	128	
Idaho	104	✓		✓	104	1,135	✓		✓	1,135
Illinois	1,184	484	700			11,535	4,535	7,000		
Iowa	31		31			285		285		
Kentucky	677	306	371			6,735	2,937	3,798		
Louisiana	738	590		148		7,611	6,132		1,479	
Maine	315		315			3,698		3,698		
Maryland	657	309	348			6,584	2,845	3,739		
Massachusetts	496	267	229			5,247	2,728	2,519		
Michigan	686	181	468	37		7,291	1,810	5,148	333	
Minnesota	83	83				782	782			
Montana	133	✓		✓	133	1,330	✓		✓	1,330
Nebraska	273	233		40		2,633	2,216		417	
New Hampshire	237	165	72			2,506	1,650	856		
New Jersey	733	310	423			7,020	2,790	4,230		
New Mexico	401	✓		✓	401	4,683	✓		✓	4,683
New York	1,634	469	1,165			16,425	4,240	12,185		
Ohio	1,054	428	626			9,898	3,638	6,260		
Oklahoma	160	✓		✓	160	1,951	✓		✓	1,951
Oregon	171	✓		✓	171	2,383	✓		✓	2,383
Pennsylvania	974	378	596			10,803	3,651	7,152		
South Dakota	23	✓		✓	23	263	✓		✓	263
Vermont	9		9			89		89		
Washington	365	✓	5	✓	360	3,656	✓	40	✓	3,616
West Virginia	477	477				4,834	4,834			
Wyoming	68	✓		✓	68	777	✓		✓	777
Totals	13,745	5,659	5,881	466	1,739	142,137	54,169	63,537	4,592	19,839

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	792,765	✓		✓	792,765	4,195	✓		✓	4,195
Arkansas	1,267,371	1,267,371				20,441	20,441			
California	12,209,225	9,091,658	865,249	1,105,825	1,146,493	12,665	19,679	5,060	5,502	8,819
Colorado	24,280			24,280		867			867	
Delaware	1,086,718	418,653	668,065			3,286	4,229	2,880		
Florida	2,859,572	2,335,091	502,799	21,682		5,860	6,559	4,190	1,807	
Idaho	224,819	✓		✓	224,819	2,162	✓		✓	2,162
Illinois	6,747,921	3,678,088	3,069,833			5,699	7,599	4,385		
Iowa	48,450		48,450			1,563		1,563		
Kentucky	2,944,813	2,181,539	763,274			4,350	7,129	2,057		
Louisiana	3,675,791	3,370,013		305,778		4,981	5,712		2,066	
Maine	N/A		N/A			—		—		
Maryland	3,706,929	2,331,676	1,375,253			5,642	7,546	3,952		
Massachusetts	1,922,062	1,387,553	534,509			3,875	5,197	2,334		
Michigan	2,420,489	748,647	1,646,042	25,800		3,528	4,136	3,517	697	
Minnesota	1,092,498	1,092,498				13,163	13,163			
Montana	535,000	✓		✓	535,000	4,023	✓		✓	4,023
Nebraska	1,897,340	1,856,723		40,617		6,950	7,969		1,015	
New Hampshire	865,394	789,413	75,981			3,651	4,784	1,055		
New Jersey	7,218,797	3,491,179	3,727,618			9,848	11,262	8,812		
New Mexico	1,389,773	✓		✓	1,389,773	3,466	✓		✓	3,466
New York	9,617,013	5,808,588	3,808,425			5,886	12,385	3,269		
Ohio	3,372,399	1,818,170	1,554,229			3,200	4,248	2,483		
Oklahoma	308,741	✓		✓	308,741	1,930	✓		✓	1,930
Oregon	589,436	✓		✓	589,436	3,447	✓		✓	3,447
Pennsylvania	3,352,260	1,925,079	1,427,181			3,442	5,093	2,395		
South Dakota	21,700	✓		✓	21,700	943	✓		✓	943
Vermont	N/A		N/A			—		—		
Washington	1,661,780	✓	7,000	✓	1,654,780	4,553	✓	1,400	✓	4,597
West Virginia	1,327,279	1,327,279				2,783	2,783			
Wyoming	165,180	✓		✓	165,180	2,429	✓		✓	2,429
Totals	73,345,795	44,919,218	20,073,908	1,523,982	6,828,687	5,336	7,938	3,413	3,270	3,927

PARI-MUTUEL AND DAILY AVERAGE HANDLE

	PARI-MUTUEL HANDLE ($)					DAILY AVERAGE HANDLE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	81,110,896	✓		✓	81,110,896	429,158	✓		✓	429,158
Arkansas	165,123,545	165,123,545				2,663,283	2,663,283			
California	2,222,839,913	1,776,034,213	117,254,705	167,925,503	161,625,492	2,305,851	3,844,230	685,700	835,450	1,243,273
Colorado	1,104,087			1,104,087		39,432			39,432	
Connecticut-OTB	180,958,025	122,642,923	58,315,102			291,868	395,622	188,722		
Delaware	107,695,502	52,559,297	55,136,205			325,364	530,902	237,656		
Florida	487,225,623	425,734,940	59,557,369	1,933,314		998,413	1,195,885	496,311	161,110	
Idaho	9,114,942	✓		✓	9,114,942	87,644	✓		✓	87,644
Illinois	923,234,682	521,256,417	401,978,265			779,759	1,076,976	574,255		
Iowa	2,052,406		2,052,406			66,207		66,207		
Kentucky	321,799,643	262,944,363	58,855,280			475,332	859,295	158,640		
Louisiana	563,243,912	529,613,697		33,630,215		763,203	897,650		227,231	
Maine	35,949,724		35,949,724			114,126		114,126		
Maryland	468,744,808	316,936,018	151,808,790			713,462	1,025,683	436,232		
Massachusetts	271,007,190	212,897,667	58,109,523			546,385	797,370	253,753		
Michigan	375,971,988	119,668,162	255,299,374	1,004,452		548,064	661,150	545,511	27,147	
Minnesota	84,210,821	84,210,821				1,014,588	1,014,588			
Montana	11,606,656	✓		✓	11,606,656	87,268	✓		✓	87,268
Nebraska	214,584,635	213,195,931		1,388,704		786,024	915,004		34,718	
New Hampshire	97,372,674	90,929,451	6,443,223			410,855	551,088	89,489		
New Jersey	1,012,900,808	455,766,036	557,134,772			1,381,856	1,470,213	1,317,103		
New Mexico	144,206,842	✓		✓	144,206,842	359,618	✓		✓	359,618
New York	1,596,187,321	1,033,138,674	563,048,647			976,859	2,202,854	483,304		
New York-OTB	1,574,729,336	1,212,234,768	362,494,568			2,252,832	3,575,914	1,006,929		
Ohio	408,242,568	240,689,542	167,553,026			387,327	562,359	267,657		
Oklahoma	41,892,984	✓		✓	41,892,984	261,831	✓		✓	261,831
Oregon	43,060,751	✓		✓	43,060,751	251,817	✓		✓	251,817
Pennsylvania	422,420,968	263,629,872	158,791,096			433,697	697,434	266,428		
South Dakota	1,056,961	✓		✓	1,056,961	45,955	✓		✓	45,955
Vermont	726,799		726,799			80,755		80,755		
Washington	200,222,833	✓	110,032	✓	200,112,801	548,556	✓	22,006	✓	555,869
West Virginia	144,391,769	144,391,769				302,708	302,708			
Wyoming	7,351,655	✓		✓	7,351,655	108,113	✓		✓	108,113
Totals	12,222,343,267	8,243,598,106	3,070,618,906	206,986,275	701,139,980	889,221	1,456,723	522,125	444,177	403,186

NOTE: Includes simulcasting/telephone betting in: Arizona, California, Connecticut, Delaware Thoroughbred, Florida, Illinois, Kentucky, Louisiana, Maryland, Minnesota, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Pennsylvania Thoroughbred, Washington and West Virginia.

TOTAL REVENUE TO GOVERNMENT

	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,794,683	✓		✓	2,794,683	+4%	✓		✓	+4%
Arkansas	12,041,181	12,041,181				−4%	−4%			
California	148,502,206	128,309,325	4,191,415	6,725,152	9,276,314	−5%	−5%	−18%	−25%	+8%
Colorado	192,398			192,398		−68%			−68%	
*Connecticut-OTB	12,607,215	✓	✓		12,607,215	+.41%	✓	✓		+.41%
Delaware	852,987	413,855	439,132			−	−	−4%		
Florida	13,131,170	11,909,216	1,200,306	21,648		+2%	+1%	+18%	−74%	
Idaho	355,545	✓		✓	355,545	+10%	✓		✓	+10%
Illinois	60,924,323	35,646,237	25,278,086			−6%	−4%	−10%		
Iowa	73,238		73,238			−		−		
Kentucky	12,464,545	10,706,569	1,757,976			−10%	−1%	−40%		
Louisiana	24,326,856	23,643,529		683,327		+12%	+12%		+20%	
Maine	589,583		589,583			+17%		+17%		
Maryland	10,970,396	9,334,059	1,636,337			−37%	−29%	−62%		
Massachusetts	13,691,695	11,589,409	2,102,286			+1%	+.13%	+8%		
Michigan	24,402,929	7,828,492	16,496,776	77,661		+9%	−.19%	+14%	+59%	
MInnesota	4,567,997	4,567,997				−	−			
Montana	233,579	✓		✓	233,579	−1%	✓		✓	−1%
Nebraska	11,682,057	11,657,787		24,270		+18%	+18%		−	
New Hampshire	2,220,295	2,023,488	196,807			+30%	+32%	+8%		
New Jersey	8,693,998	4,108,863	4,585,135			+9%	+17%	+3%		
New Mexico	2,406,455	✓		✓	2,406,455	+9%	✓		✓	+9%
New York	82,749,528	59,276,216	23,473,312			−11%	−3%	−27%		
New York-OTB	128,154,561	98,679,012	29,475,549			−1%	−.69%	−3%		
Ohio	16,598,473	9,285,244	7,313,229			+4%	+4%	+5%		
Oklahoma	3,006,377	✓		✓	3,006,377	+129%	✓		✓	+129%
Oregon	1,378,076	✓		✓	1,378,076	+54%	✓		✓	+54%
Pennsylvania	12,148,384	7,602,759	4,545,625			−37%	−39%	−32%		
South Dakota	41,358	✓		✓	41,358	+9%	✓		✓	+9%
Vermont	28,119		28,119			+12%		+12%		
Washington	9,390,674	✓	3,116	✓	9,387,558	−10%	✓	−18%	✓	−10%
West Virginia	3,805,609	3,805,609				−2%	−2%			
Wyoming	133,207	✓		✓	133,207	+234%	✓		✓	+234%
Totals	625,159,697	452,428,847	123,386,027	7,724,456	41,620,367	−4%	−2%	−12%	−24%	+7%

*Includes revenue from greyhound.

NOTE: Includes simulcasting/telephone betting in: Arizona, California, Connecticut, Delaware Thoroughbred, Florida, Illinois, Kentucky, Louisiana, Maryland, Minnesota, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Pennsylvania Thoroughbred, Washington and West Virginia.

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	63,000	✓		✓	63,000
Arkansas	31,000	31,000				66,092	66,092			
California	—	—	—	—	—	1,364,619	886,945	140,040	228,369	109,265
Colorado	—			—		21,285			21,285	
Delaware	7,250	5,000	2,250			46,239	—	46,239		
Florida	512,600	357,200	142,600	12,800		447,126	330,525	114,661	1,940	
Idaho	2,300	✓		✓	2,300	76,315	✓		✓	76,315
Illinois	279,920	135,130	144,790			367,675	147,070	220,605		
Iowa	6,060		6,060			10,778		10,778		
Kentucky	977,487	912,737	64,750			295,507	232,703	62,804		
Louisiana	—	—		—		167,545	133,558		33,987	
Maine	580		580			16,595		16,595		
Maryland	162,175	153,550	8,625			185,080	111,169	73,911		
Massachusetts	226,438	155,938	70,500			195,100	119,455	75,645		
Michigan	—	—	—	—		225,732	59,665	149,977	16,090	
Minnesota	18,300	18,300				98,170	98,170			
Montana	1,200	✓		✓	1,200	57,319	✓		✓	57,319
Nebraska	44,320	41,770		2,550		135,675	122,385		13,290	
New Hampshire	98,350	78,050	20,300			101,240	73,688	27,552		
New Jersey	—	—	—			965,470	394,076	571,394		
New Mexico	113,050	✓		✓	113,050	78,367	✓		✓	78,367
New York	10,634,725	10,518,125	116,600			518,081	249,750	268,331		
Ohio	22,260	7,070	15,190			487,120	234,075	253,045		
Oklahoma	176,400	✓		✓	176,400	480,030	✓		✓	480,030
Oregon	7,400	✓		✓	7,400	23,905	✓		✓	23,905
Pennsylvania	25,600	—	25,600			372,530	214,800	157,730		
South Dakota	299	✓		✓	299	15,560	✓		✓	15,560
Vermont	40		40			2,884		2,884		
Washington	103,780	✓	50	✓	103,730	142,661	✓	1,477	✓	141,184
West Virginia	119,250	119,250				99,634	99,634			
Wyoming	3,400	✓		✓	3,400	42,900	✓		✓	42,900
Totals	13,574,184	12,533,120	617,935	15,350	407,779	7,170,234	3,573,760	2,193,668	314,961	1,087,845

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,704,308	✓		✓	2,704,308	—				—
Arkansas	10,501,858	10,501,858				1,226,124	1,226,124			
California	137,014,407	117,899,093	3,942,174	6,331,863	8,841,277	8,280,147	8,280,147	—	—	—
Colorado	104,888			104,888		—			—	
Delaware	680,146	387,685	292,461			—	—	—		
Florida	11,255,437	10,477,010	778,427	—		—	—	—	—	
Idaho	271,305	✓		✓	271,305	—				—
Illinois	50,412,606	29,892,079	20,520,527			7,139,844	3,886,712	3,253,132		
Iowa	20,524		20,524			—		—		
Kentucky	10,788,618	9,200,988	1,587,630			—	—	—		
Louisiana	22,911,378	22,337,992		573,386		—	—		—	
Maine	564,503		564,503			—		—		
Maryland	8,433,187	7,541,443	891,744			142,801	—	142,801		
Massachusetts	12,415,706	10,672,420	1,743,286			45,977	45,977	—		
Michigan	22,402,511	7,180,090	15,171,713	50,708		1,101,725	431,444	664,172	6,109	
Minnesota	3,002,778	3,002,778				533,833	533,833			
Montana	167,090	✓		✓	167,090	—				—
Nebraska	9,203,646	9,203,646		—		—	—		—	
New Hampshire	1,501,182	1,394,483	106,699			330,836	308,164	22,672		
New Jersey	4,994,914	2,245,772	2,749,142			—	—	—		
New Mexico	2,068,327	✓		✓	2,068,327	—				—
New York	64,625,271	45,021,644	19,603,627			3,213,202	1,246,899	1,966,303		
Ohio	16,004,053	8,967,290	7,036,763			—	—	—		
Oklahoma	2,280,158	✓		✓	2,280,158	—				—
Oregon	1,238,872	✓		✓	1,238,872	—				—
Pennsylvania	10,429,863	6,397,878	4,031,985			386,621	386,621	—		
South Dakota	24,555	✓		✓	24,555	—				—
Vermont	23,072		23,072			—		—		
Washington	8,966,867	✓	1,589	✓	8,965,278	—		—		—
West Virginia	3,565,925	3,565,925				—	—			
Wyoming	73,516	✓		✓	73,516	—				—
Totals	418,651,471	305,890,074	79,065,866	7,060,845	26,634,686	22,401,110	16,345,921	6,049,080	6,109	—

REVENUE TO GOVERNMENT (continued)

	ADMISSION TAXES ($)					MISCELLANEOUS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	27,375	✓		✓	27,375
Arkansas	55,127	55,127				160,980	160,980			
California	—	—	—	—	—	1,843,033	1,243,140	109,201	164,920	325,772
Colorado	—			—		66,225			66,225	
Delaware	—	—	—			119,352	21,170	98,182		
Florida	713,772	600,249	110,675	2,848		202,235	144,232	53,943	4,060	
Idaho	—				—	5,625	✓		✓	5,625
Illinois	1,136,435	679,164	457,271			1,587,843	906,082	681,761		
Iowa	24,225		24,225			11,651		11,651		
Kentucky	282,781	248,442	34,339			120,152	111,699	8,453		
Louisiana	275,674	259,801		15,873		972,259	912,178		60,081	
Maine	—		—			7,905		7,905		
Maryland	817,951	627,080	190,871			1,229,202	900,817	328,385		
Massachusetts	—	—	—			808,474	595,619	212,855		
Michigan	—	—	—	—		672,961	157,293	510,914	4,754	
Minnesota	526,398	526,398				388,518	388,518			
Montana	—				—	7,970	✓		✓	7,970
Nebraska	455,797	448,082		7,715		1,842,619	1,841,904		715	
New Hampshire	—	—	—			188,687	169,103	19,584		
New Jersey	1,124,282	578,614	545,668			1,609,332	890,401	718,931		
New Mexico	111,261	✓		✓	111,261	35,450	✓		✓	35,450
New York	1,686,422	890,010	796,412			2,071,827	1,349,788	722,039		
Ohio	—	—	—			85,040	76,809	8,231		
Oklahoma	25,050	✓		✓	25,050	44,739	✓		✓	44,739
Oregon	—				—	107,899	✓		✓	107,899
Pennsylvania	195,743	129,395	66,348			738,027	474,065	263,962		
South Dakota	—				—	944	✓		✓	944
Vermont	—		—			2,123		2,123		
Washington	158,301	✓	—	✓	158,301	19,065	✓	—	✓	19,065
West Virginia	—	—				20,800	20,800			
Wyoming	10,691	✓		✓	10,691	2,700	✓		✓	2,700
Totals	7,599,910	5,042,362	2,225,809	26,436	305,303	15,001,012	10,364,598	3,758,120	300,755	577,539

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES

	PARI-MUTUEL HANDLE ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	4,746,984	✓		✓	704,818	4,042,166
California	31,852,521	31,852,521				
Colorado	115,962,307					115,962,307
Connecticut	87,535,235	53,839,152	33,696,083			
Delaware	867,991	867,991				
Florida	N/A					
Illinois	166,768,726	114,168,133	52,600,593			
Kentucky	3,677,873	N/A	3,677,873			
Louisiana	2,853,317	2,853,317				
Maryland	N/A	N/A				
Minnesota	327,208	327,208				
New Hampshire	1,391,242	1,295,074	96,168			
New Jersey	15,380,240	7,622,725	7,757,515			
New York	63,991,364	63,991,364				
Ohio	5,483,430	4,749,315	734,115			
Oklahoma	54,904	✓		✓	54,904	
Pennsylvania	22,005,806	22,005,806				
Washington	2,000,001	✓		✓	2,000,001	
West Virginia	556,869	556,869				
Totals	525,456,018	304,129,475	98,562,347	—	2,759,723	120,004,473

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES (continued)

	TOTAL REVENUE TO GOVERNMENT ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	214,269	✓		✓	13,806	200,463
California	1,716,898	1,716,898				
Colorado	8,435,322					8,435,322
Connecticut	5,783,241	✓	✓		5,783,241	
Delaware	N/A	N/A				
Florida	N/A					
Illinois	488,704	445,709	42,995			
Kentucky	73,557	N/A	73,557			
Louisiana	N/A	N/A				
Maryland	N/A	N/A				
Minnesota	12,792	12,792				
New Hampshire	19,847	18,366	1,481			
New Jersey	76,901	38,114	38,787			
New York	1,581,761	1,581,761				
Ohio	288,126	246,893		41,233		
Oklahoma	3,294	✓		✓	3,294	
Pennsylvania	N/A	N/A				
Washington	N/A	✓		✓	N/A	
West Virginia	14,956	14,956				
Totals	18,709,698	4,075,489	198,053	—	5,800,341	8,635,785

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	6,336,166	✓		✓	6,336,166
Arkansas	8,282,500	8,282,500			
California	131,183,070	96,254,227	9,266,862	14,997,385	10,664,596
Colorado	N/A			N/A	
Delaware	4,013,400	4,013,400	N/A		
Florida	40,072,631	34,394,034	5,537,638	140,959	
Idaho	N/A				N/A
Illinois	72,224,237	38,806,697	33,417,540		
Iowa	130,900		130,900		
Kentucky	33,941,140	26,270,678	7,670,462		
Louisiana	61,740,012	55,055,433		6,684,579	
Maine	3,905,154		3,905,154		
Maryland	34,841,312	22,185,900	12,655,412		
Massachusetts	19,529,688	14,840,542	4,689,146		
Michigan	26,165,280	8,912,102	17,089,778	163,400	
Minnesota	6,778,900	6,778,900			
Montana	1,044,599	✓		✓	1,044,599
Nebraska	12,836,250	12,483,798		352,452	
New Hampshire	9,204,318	8,551,378	652,940		
New Jersey	103,987,056	46,118,109	57,868,947		
New Mexico	23,828,522	✓		✓	23,828,522
New York	155,731,953	90,760,799	64,971,154		
Ohio	43,992,849	23,354,685	20,638,164		
Oklahoma	8,798,746	✓		✓	8,798,746
Oregon	2,923,673	✓		✓	2,923,673
Pennsylvania	42,161,643	26,243,943	15,917,700		
South Dakota	324,387	✓		✓	324,387
Vermont	35,600		35,600		
Washington	14,433,719	✓	30,326	✓	14,403,393
West Virginia	13,120,746	13,120,746			
Wyoming	1,460,150	✓		✓	1,460,150
Totals	883,028,601	536,427,871	254,477,723	22,338,775	69,784,232

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. Permitted take-out of 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first $100,000 and 5% thereafter on daily average for tracks whose daily average exceeds $200,000. State receives 2% of first $200,000 and 5% therafter on daily average for tracks whose daily average does not exceed $200,000. May be reduced by 1% for approved capital improvement project. One percent of handle must be used to supplement general purse structure. Breakage 10 cents; 50% to rack, 25% to general purse structure and 25% to purses for Arizona Bred. County Fairs: Exempt from any tax.

Arkansas
Total take-out 16%. Pari-mutuel tax to state 5.91%, association 10%, purse and award fund .45%. If the amount of pari-mutuel tax paid during 1985 is less than the amount during 1984, the amount, if any, necessary to bring state money to the 1984 level shall go from the purse and award fund to the state as a part of the pari-mutuel tax. Due to the decrease in monies wagered during the 1985 meet, the entire amount withheld for the purse and award fund was included as a part of state pari-mutuel tax. Daily license fee $500; 10 cents on paid admissions. Breakage 10 cents, 40% to franchise holder, 48.25% to city, 11.75% to county.

California
Regular take-out on conventional wagering (win, place, and show) is 15.00% for Thoroughbred and Quarterhorse meetings; 16.00% for Harness, Mixed, and Fair meetings. Additional take-out on Exotic wagering (Exacta, Daily Double, and Pick-Six) is 4.75% for Thoroughbred, Quarterhorse, and Fair meetings; 6.75% for Mixed meetings, and 7.75% for harness meetings. THOROUGHBRED MEETINGS with total handle of $250 million or over: 5.70% to State, 4.93% to track, 4.03% to purses and .34% to Breeders and Stallion Awards. Meetings handling less than $250 million, a sliding scale commencing with 4.80% to State and remaining balance shared 55% to tracks and 45% to purses, and .34% to Breeders and Stallion Awards. QUARTER HORSE MEETINGS: sliding scale starts at 2.50% to 3.80% to State and the remaining balance distributed 55% to tracks and 45% to purses. (Special Exemption), 1.50% to 3.80% to State and remaining balance distributed 55% to tracks and 45% to purses. HARNESS MEETINGS: sliding scale of 1.50% to 3.04% to State, remaining balance distributed 59.50% to tracks and 40.50% to purses. (Special Exemption) Sliding scale of 1% and up, to State, remaining balance distributed equally between tracks and purses. FAIR MEETINGS over $650,000 handle, 4.65% to State, 5.45% to tracks and 5.90% to purses. (Special Exemption) Daily handle under $650,000 sliding scale 2% and up to State, remaining balance distributed 48% to tracks and 52% to purses. (Special Exemption-Location) Daily handle $1,500,000 or less 3% to State, $1,500,00 and over, $30,000 plus 7.52% of handle over $1,500,000, remaining balance distributed 48% to tracks and 52% to purses. All breakage at Harness race meetings to Sires Stakes Program. Breakage at all other race meetings handling more than $250 million is distributed 50% to State, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $50 million, 100% to State over $50 million. Race meetings under $250 million is distributed 50% exempt breakage, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $125 million, 100% to State over $125 million. At Fairs, distributed equally between tracks and purses.

Colorado
Total take-out 18½%. State tax revenue is paid at a rate of 3½% of the gross mutuel handle - Commercial Tracks.
Total take out 18½%. Cash fund payment for regulatory cost is the greater of on a fee. Nonprofit tracks conducting 12 days or more of racing. Total take-out 22½%. State tax revenue is paid at a rate of 5½% of the gross mutuel handle for supplemental purse fund, and 4% of the gross mutuel handle for general fund monies - Fair Circuit Tracks. Breakage 10 cents, all to association.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Breakage 10 cents, all to the Association. Uncashed pari-mutuel tickets revert to state after one year. Tax to state ¾'s of 1%. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Delaware Standardbred Development Fund receives ½ of 1% from tracks handling more than $300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Thoroughbred Winter Meet: Take-out 17.6% on straight bets, 19% on exotics, with options to take 18.1% on straight bets, 22% on exotics, the difference to be assigned to capital improvements, purses and owners awards. State receives 3.3% of handle in excess of $300,000 each performance, except for the second period of winter thoroughbred where the exemption is $175,000; plus daily license of $100 per race. Breaks to 10 cents to breeders association. (Summer at Calder, same as above, except maximum optional take-out on exotics is 23%). (Tampa Bay Downs: Take-out same as Calder summer meeting, except state tax is 3.3% of daily handle over $500,000). Purses receive minimum 7.5% of handle.

Idaho
Total take-out 20%. Racing Commission receives 1¼%; ½% to Owners and Breeders Awards; ½% to small track purses. Public schools receives ¼% to 2¼% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

Illinois
Maximum Take Out: 17% from all pools with an additional 3.5% from Daily Double, Quinella, and Perfecta Pools and an additional 8% from Trifecta Pools or any other multiple wagering pool in which a wager involves a single betting interest of 3 or more horses. Race Tracks in counties over 1 million in population pay to the State a privilege tax on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 handle to 7.75% over $3,000,000 handle, plus an additional 2.5% from Daily Double, Quinella, Perfecta Pools and 7% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Race Tracks in counties under 1 million in population pay to the State a privilege tax of 1% of the daily pari-mutuel handle up to and including the first $400,000 handle, above $400,000 a sliding scale begins at 4.25% to 7.75% over $3,000,000 handle, plus an additional 1.5% from Daily Double, Quinella, Perfecta Pools and 5% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Breakage: 100% to the State (with 50% earmarked for the Race Track Improvement Fund); Breakage from charity meets 50% is paid to the State.

Iowa
Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives ½%, city receives ½%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10 cents, all to breeders program. Admission tax 50 cents to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee. 5% of the total 6% tax will be returned to horse tracks only as a tax credit and used to pay debt service on construction costs.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Kentucky
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily double, Exacta, Pick-Six; Take-out to tracks under $900,000, 17½% on straight betting and 19% on Daily double, Exacta, Pick-Six, ½ of 1% to Backside Improvement Fund. State receives 4¾%. From state share Ky. Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $700,000; $1,500 for $700,000 to $800,000; $2,000 for $800,000 to $900,000; and $2,500 at tracks where sum exceeds $900,000. Race tracks with average daily handle under $900,000 received a tax rebate of 3% effective July 15, 1982. Race tracks with average daily handle under $900,000 get an additional 1% tax credit if they overlap another thoroughbred track in Kentucky effective July 13, 1984. Equine Drug Research received .001 percent of parimutuel handle effective July 15, 1982 deducted from State's share. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Kentucky Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 4%, Standardbred Development fund 1%. Daily track license $175. Breakage made and calculated to 10 cents, all to association. Unclaimed tickets used for purses at county fair racing. Tracks with daily handle under $300,000 receive a tax credit of 2% to be allocated for capital improvements, promotions, including advertising, or purses, as the track shall elect and as approved by the Commission. 2% tax credit overlap of tracks within 50 miles to tracks to be allocated 50% to purses and 50% to the track; Equine Drug Research receives .001% of parimutuel handle. QUARTER HORSE, APPALOOSA, ARABIAN: Total take-out 17% where one horse is selected, 19% where two or more horses are selected. State receives 4¾%, association receives 12¼% to 14¼%.

Louisiana
Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to $201,000—3% exceeding $60,000; $201,000 to $401,000—$4,230 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$12,230 plus 5% exceeding $401,000. When two or more conflicting race meetings occur, state receives: on total daily pool up to $201,000—3% exceeding $100,000; $201,000 to $401,000—$3,030 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$11,030 plus 5% exceeding $401,000. Take-out on Special Louisiana Bred Maiden races: 8% of total commissions to Louisiana Thoroughbred Breeders Association; remaining net commissions distributed as follows: 50% to association, 40% to purses, 10% to state. Minimum daily license fee $1,000 thoroughbred, $500 quarterhorse. Admission 10 cents. Breakage 10 cents: 50% to association, 50% to Louisiana Breeders Fund to supplement purses.

Maine
Total take-out on straight betting 16%; 50% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1½% Sire Stakes Fund, 2½ % Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: At mile tracks, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5% all categories. Purses, 7.7% on regular pools, 8.7 to 11.7 on multiple pools. Breeders fund receives 1.1% across the board. The take-out varies at Timonium and Fair Hill. HARNESS: At Freestate and Rosecroft, total take-out 17% on straight bets, 19% on two-horse multiple, 25% on three-horse multiples. State receives .5%. If daily average is under $125,000, track receives 15.75% to 16.75%; over $125,000, track receives 14.75% to 15.75%. Purses receive .5% in two-norse multiple, 3.25% in three-horse multiples, nothing in regular pools. At Ocean Downs, if annual daily average is under $150,000, state receives nothing, if over $150,000 state receives .5%. If annual daily average over $150,000, track receives 14.75% to 15.75%. Purses 1.75% if average under $150,000, 2.25% over $150,000. Standardbred fund .5% to 1.5%.

Massachusetts
THOROUGHBRED AT COMMERCIAL TRACKS: Total take-out 19%; 5% to state, 7% to association, 7% to horsemen; ¼ of 1% to breeding taken from state. THOROUGHBRED RACING AT FAIRS: Total take-out 19%; 7% to state if raced at a track owned and operated by fair. HARNESS (COMMERCIAL TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. ½ of 1% to Standardbred Breeders taken from state. ¼ of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of the levy limit determined by the Revenue Commission.

Michigan
Total take-out 17% on straight wagering, 20.5% on multiples except 25% on "special sweepstakes" (Selection to win in 4 or more races). Breakage 10 cent. ½ to state, ½ to association. THOROUGHBRED: State receives 6% on all wagers except "special sweepstakes" where state receives 10%. HARNESS, QUARTER HORSE, APPALOOSA AND ARABIAN State recieves 6% on all wagers except at tracks in counties with a population less than 200,000 where state receives 5% and except "special sweepstakes" where state receives 10% at all tracks.

Minnesota
Total take-out 17% W/P/S; 23% on Daily Double, Exacta, Pick Six. On handle less than $48,000,000, state receives 1¾%; over $48,000,000, 6%. Association receives 77.39% of total take-out; breeders fund, sliding scale of ½% to 1%. Breakage 10 cents, 50% to commission, 50% to association; 40 cents admission tax. State receives unclaimed winning tickets.

Montana
Total take-out 20% for straight betting, *22% on exotic, of which 2% shared by owners of Montana-bred horses and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are withheld by the licensee to be used for capital improvements approved by the Board. (No tax paid to State of Montana.) *The 2% in excess of 20% taken on exotic wagering shall be set aside by the department to be used as a bonus for owners of Montana-breds and 30% of that amount shall be set aside to be used to defray administrative costs of the Board.

Nebraska
Tracks racing more than 3 days per week: Total take-out 15% on straight wagers, 16% on multiple wagers; state receives 5% with first $7 million in handle exempt. Tracks racing 3 days per week or less: Total take-out 15% to 18% at track option, 1% additional take-out on multiple wagers at track option; state receives 5% with first $7 million in handle exempt. Admission tax 30 cents per person. Breakage 10 cents, all to association.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

New Hampshire
THOROUGHBRED: Total take-out 18% - Win-Place-Show. State receives 1%; association 17%. Total take-out 25% Multiple Wagering. State receives 2%; association 23%. Horsemen's purse - 7¼% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and association. HARNESS: Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersery
THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three or more horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutual handle .30% to 1.30%; private tracks averaging more than $1,000,000 in total pari-mutuel handle .50%. Sports Complex .50%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.73% to 13.21%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 8.79% to 13.03%, at Sports Complex and Garden State Park 12.11% to 16.61%; remainder to purses and breeders programs. Breakage 10 cents, at all private tracks used to supplement average daily purses; at Sports Complex and Garden State Park reverts to track. HARNESS: Total take-out same as thoroughbred, State share of take-out at all tracks .50%; track share of take-out at private tracks 7.70% to 11.70%, at Sports Complex and Garden State Park 10.50% to 16.50%; remainder to purses and sire programs. Breakage 10 cents, at private tracks 50% to purses and 50% to track, at Sports Complex and Garden State Park reverts to track.

New Mexico
Total take-out 18¾%. State receives 2½% over $250,000 to $350,000; 3½% over $350,000 to $400,000; 6% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to municipality and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ⅛%; tracks for Capital Improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular betting at the New York Racing Association tracks (Aqueduct, Belmont and Saratoga) was 15% through 6/30/83 and 17% thereafter. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out was 16% through 6/30/83 and 17% thereafter. On exotic betting (3 or more horses) total take-out is 25%. The State receives 3% on regular, 4% on multiple and 7½% on exotic betting through 6/30/83, and 5% on regular and multiple thereafter. At Finger Lakes, total take-out was 17% on regular and multiple betting, and 25% on exotic through 7/25/83. On 7/26/83, the take-out on multiple betting at Finger Lakes became 19%. The State receives 2% of regular and multiple, and 7.25% of exotic betting. The Breeder's Fund receives 0.50% of all pools at all Thoroughbred tracks. Breakage is 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association tracks and 55% at Finger Lakes. State receives a minimum of $30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and $100 per day license fee from Finger Lakes. HARNESS: Total take-out of regular betting is 17%; on multiple betting total take-out is 19%; on exotic betting total take-out is 25%, (at all Harness tracks except Buffalo and Vernon). On 9/14/83 at Vernon and on 12/5/83 at Buffalo, take-out on regular pools became 18% and on multiple pools 20%. At Roosevelt and Yonkers, if 10 races or more are scheduled, the State receives 4.25% of the first $500,000 of regular betting, and 5.75% of regular pools over that; on multiple betting, the State receives 5.25% of first $300,000, and 6.75% of pools over that; and on exotic betting, the State receives 9.25% of pools to $200,000 and 10.75% of balance. At all other Harness tracks, the State receives 2% of regular, 2½% of multiple, and 7% of exotic. Breeder's Fund receives 0.50% on all betting pools. At all Harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and Association each receiving 50%. State receives a license fee of $100 per day.

Ohio
Total take-out 18% on straight win, place, show wagers; 21½% on all other wagers. THOROUGHBRED: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,00, 4% of all over $400,000 of which ½% goes to the Ohio Fairs Fund and 1⅛% to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% breakage to permit holder, 25% to Thoroughbred Horsemen's Health and Retirement Fund. HARNESS: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund and ⅝% for Ohio Standardbred Development Fund of which ½% goes to Ohio Fairs Fund, ⅝% goes to Ohio Standardbred Development fund and .98% goes to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% of breakage to permit holder, 25% to Harness Horsemen's Health and Retirement Fund. QUARTER HORSE: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund, ⅝% Ohio Quarter Horse Development Fund, 25% of breakage in excess of first $2,000 of which ½% goes to Ohio Fairs Fund, ⅝% goes to Ohio Quarter Horse Development Fund; Purses receive 50% of net to track total take-out minus state tax) plus 40% breakage in excess of first $2,000; 35% of breakage to permit holder. Taxes of associations that make capital improvements are reduced by ¾%, major capital improvements of $10 million or more, 1½%. Of the additional 3½% take-out on all wagers other than win, place, and show, state receives 2%, Ohio Fairs Fund ¼%, Thoroughbred or Standardbred or Quarter Horse Funds ¼%, permit holders ½%, related purses ½%.

Oklahoma
Total take-out, 18% W/P/S; 6% to purses; 1st $100 million 2% to state, 10% to association; next $50 million, 4% to state, 8% to association; over $150 million 6% to state, 6% to association. 2% take-out from Daily Double, Quinella, Exotic purses to the commission. Breakage and unclaimed tickets to Oklahoma Breeding Development Fund. 10% of admission charges to city and county in which track is located.

Oregon
Total take-out for commercial meets was 18% on wagers with one wagering interest; 20% on wagers with two wagering interests and 22% on wagers requiring the selection of three or more wagering interests. State received 4.5% on selection of one wagering interest, 5.0% on wagers requiring two separate wagering interest and 5.5% on wagers requiring three or more separate wagering interest. Total take-out for fairs and non-profit meets is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. If average daily wagering exceeds $150,000, State receives .9% except on wagers requiring the selection of three or more separate wagering interests, 2.9%. If average daily wagering is less than $150,000, total take-out is 16%. State receives 1.2%. Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents (5) when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is ear-marked for back-side improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania
THOROUGHBRED: Total take-out 17%-19%. Penn National and Philadelphia Park (average daily handle is greater than $300,000) take-out is 17% on straight wagering, 19.7% on exactas, daily doubles, quinellas; 25.7%-35% on trifectas. If average daily handle is less than $300,000 take-out is 19% on all wagering; 25.7%-35% on trifectas. From January 1,1984 through June 30, 1984 - 3.8%, from July 1, 1984 through June 30, 1986 - 2.0% and after June 30, 1986 - 1.5%; 0.7% on exacta, daily double, quinella, trifecta wagering; Associations pay .33% of average daily handle (effective 1/1/84) to Breeders' Fund purses; track 13.27%-15.97% Breeders' Fund 0.7%. Breakage, 25% retained by State, 50% retained by asssociation, and 25% to be used for purses to horsemen. HARNESS: Take-out is same as for thoroughbred, including 0.7% on multiples and exotics. At tracks with at least 100 days, state receives 2% from July 1, 1984 to June 30, 1986. Beginning July 1, 1986 State receives 1.5%. Tracks with fewer than 100 days for 1 (one) association or 175 days for 2 (two) associations are penalized .5%. Breakage 10 cents retained by association. In minus pool, track must distribute 5 cents.

South Dakota
Total take-out 18¼%. State 3%; breeders fund 1%; track 14¼%. On daily handles under $100,000 state 2.25%; breeders fund .75%; track 15¼%, 3% additional take-out on multiple wagering - all retained by the track. Breakage 10 cents, to association.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
All Tracks: Total take-out is 15%. The state receives ½% from daily handle less than $200,000; 1% from $200,000 to $400,000; 4% from daily handle in excess of $400,000. Take-out on 2 selection exotic races is 20½%; the extra 5½% is split 2½% to the state and 3% to the association. Take-out on 3 selection exotic races is 24½%, the extra 9½ is split 3½ to the state and 6% to the association. Breakage is 10 cents, all to the association. An additional 1% of the handle at the three major tracks is taken and retained by the commission until racing season is over. This money then goes to owners of winning, Washington bred horses. Interest earned on these funds goes to small tracks.

West Virginia
January thru March and October thru December, total take-out for tracks handling $280,000: 17.25% on straight bets. State receives 2.6%, track 7.075%, purses 7.05%, county and Thoroughbred Development Fund .5%. April thru September, distribution 3.6% to state, 6.575% to tracks, 6.575% to purses, and .5% to county and Thoroughbred Development Fund. Take-out on two-horse bets, 19%, other exotics 25%. In winter and fall periods, state takes 2.6%, track takes 7.95% or 10.95%, purses 7.9% or 10.5%, depending on type of bet; in spring and summer periods, state takes 3.6%, track 7.45% or 10.45%, and purses 7.45% or 10.45%, depending on type of bet. Tracks averaging less than $280,000 the previous year, a daily pool tax of $2,000, plus applicable daily rate on handle exceeding $300,000. Breakage to 10 cents, split between track and horsemen.

Wyoming
Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA, PUERTO RICO AND JAMAICA

Canada	RACING DAYS Total	Thoroughbred	Harness	NUMBER OF RACES Total	Thoroughbred	Harness
*Alberta	448	236	212	4,299	2,168	2,131
*British Columbia	376	179	197	3,695	1,612	2,083
*Manitoba	239	109	130	2,527	1,041	1,486
New Brunswick	232		232	2,373		2,373
New Foundland	34		34	328		328
Nova Scotia	371		371	3,867		3,867
*Ontario	1,820	271	1,549	18,871	2,576	16,295
Prince Edward Island	173		173	1,935		1,935
Quebec	716		716	7,668		7,668
*Saskatchewan	177	89	88	1,890	1,001	889
Canadian Totals	4,586	884	3,702	47,453	8,398	39,055
Puerto Rico	176	176		1,408	1,408	
Jamaica	86	86		818	818	

Canada	ATTENDANCE Total	Thoroughbred	Harness	DAILY AVERAGE ATTENDANCE Total	Thoroughbred	Harness
Alberta	1,298,983	694,339	604,644	2,900	2,942	2,852
British Columbia	1,573,188	1,096,240	476,948	4,184	6,124	2,421
Manitoba	576,694	394,242	182,452	2,413	3,617	1,403
New Brunswick	137,268		137,268	592		592
New Foundland	13,720		13,720	404		404
Nova Scotia	206,122		206,122	556		556
Ontario	4,025,749	2,070,601	1,955,148	2,212	7,641	1,262
Prince Edward Island	80,935		80,935	468		468
Quebec	2,100,397		2,100,397	2,934		2,934
Saskatchewan	148,346	89,602	58,744	838	1,007	668
Canadian Totals	10,161,402	4,345,024	5,816,378	2,216	4,915	1,571
Puerto Rico	557,022	557,022		3,165	3,165	
Jamaica	210,000	210,000		2,442	2,442	

*Quarter Horse figures included in Thoroughbred.

HANDLE, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

Canada	PARI-MUTUEL HANDLE ($) Total	Thoroughbred	Harness	DAILY AVERAGE HANDLE ($) Total	Thoroughbred	Harness
Alberta	182,726,722	89,319,949	93,406,773	407,872	378,474	440,598
British Columbia	209,864,813	146,927,146	62,937,667	558,151	820,822	319,481
Manitoba	57,710,205	39,516,860	18,193,345	241,465	362,540	139,949
New Brunswick	10,652,197		10,652,197	45,915		45,915
New Foundland	497,137		497,137	14,622		14,622
Nova Scotia	20,003,158		20,003,158	53,917		53,917
Ontario	828,082,671	333,768,283	494,314,388	454,990	1,231,617	319,118
Prince Edward Island	5,712,835		5,712,835	33,022		33,022
*Quebec	274,593,847		274,593,847	383,511		383,511
Saskatchewan	14,674,971	8,837,562	5,837,409	82,909	99,298	66,334
Canadian Totals	1,604,518,556	618,369,800	986,148,756	349,873	699,513	266,383
Puerto Rico	114,094,238	114,094,238		648,263	648,263	
****Jamaica	45,520,068	45,520,068		529,303	529,303	

Canada	TOTAL REVENUE TO JURISDICTIONS/GOVERNMENTS ($) Total	Thoroughbred	Harness	TOTAL MONEY DISTRIBUTED ($) Total	Thoroughbred	Harness
Alberta	10,598,079	5,180,522	5,417,557	13,699,168	6,306,002	7,393,166
British Columbia	16,370,171	11,460,527	4,909,644	12,386,631	7,665,016	4,721,615
Manitoba	5,752,369	3,924,334	1,828,035	5,287,893	3,540,562	1,747,331
New Brunswick	1,256,912		1,256,912	1,528,578		1,528,578
New Foundland	58,657		58,657	50,030		50,030
Nova Scotia	2,360,297		2,360,297	2,777,612		2,777,612
Ontario	67,961,760	27,181,658	40,780,102	77,591,768	28,622,164	48,969,604
Prince Edward Island	801,631		801,631	805,852		805,852
*Quebec	30,414,736		30,414,736	22,672,773		22,672,773
Saskatchewan	1,578,135	947,711	630,424	1,983,144	1,276,577	706,567
**Canadian Totals	137,152,747	48,694,752	88,457,995	138,783,449	47,410,321	91,373,128
***Puerto Rico	17,100,714	17,100,714		13,009,388	13,009,388	
****Jamaica	8,183,425	8,183,425		N/A	N/A	

*Figures include handle of $15,489,985 and revenue of $1,777,709 from Thoroughbred simulcasting.
**Pari-Mutuel Taxes Only; All Breakage to Associations.
***Total revenue, all sources.
****Figures include OTB but not bookmakers handle and tax.
Note: Includes handle from simulcasting/telephone betting in Alberta, British Columbia, Manitoba, Ontario, and Quebec.

GREYHOUND RACING IN THE UNITED STATES

State	Total Performances Held	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Arizona	913	11,050	1,413,021	1,547	149,627,918	163,886
Arkansas	175	2,288	1,042,571	5,958	132,064,678	754,655
Colorado	569	7,036	1,763,955	3,100	209,158,765	367,590
Connecticut	443	6,254	849,691	1,918	118,013,160	266,395
Florida	2,678	34,546	8,961,830	3,346	960,882,648	358,806
Iowa	198	2,618	569,407	2,876	41,690,178	210,556
Massachusetts	700	9,215	2,441,772	3,488	294,169,416	420,242
New Hampshire	821	11,441	831,910	1,013	89,170,504	108,612
Oregon	119	1,428	601,226	5,052	51,951,655	436,569
Rhode Island	462	5,555	1,090,886	2,361	129,131,342	279,505
South Dakota	312	3,896	361,489	1,159	29,468,960	94,452
Vermont	150	1,893	136,603	911	9,725,106	64,834
West Virginia	631	7,836	1,370,468	2,172	150,510,493	238,527
Greene County, Ala.	470	5,640	406,957	866	83,468,888	177,593
Macon County, Ala.	507	6,580	1,209,809	2,386	164,271,971	324,008
Mobile County, Ala.	442	5,304	801,638	1,814	88,537,899	200,312
Totals	9,590	122,580	23,853,233	2,487	2,701,843,581	281,736

Includes simulcasting in Arizona and Colorado. Does not include Connecticut OTB handle of $4,631,617.

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue ($)	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed ($)
Arizona	8,813,423	+9%	—	—	8,803,373	—	—	10,050	4,862,908
Arkansas	10,001,416	+2%	40,800	13,599	9,244,527	393,478	49,666	259,346	3,379,549
Colorado	14,290,306	+81%	—	19,750	14,266,701	—	—	3,855	5,884,958
Connecticut	10,272,797	−4%	—	28,135	9,736,086	142,580	109,607	256,389	3,720,991
Florida	79,424,840	+7%	2,719,520	180,679	70,988,079	2,370,580	1,114,121	2,051,861	5,212,196
Iowa	3,082,813	—	29,400	7,590	2,501,411	—	284,704	259,708	1,332,505
Massachusetts	26,193,049	+9%	245,126	41,545	24,669,015	466,931	—	770,432	10,310,930
New Hampshire	7,938,374	+4%	223,680	34,415	7,321,196	174,317	—	184,766	3,421,994
Oregon	3,004,148	−13%	8,000	3,786	2,871,061	—	—	121,301	2,098,800
Rhode Island	8,208,287	+4%	—	7,951	7,694,731	188,187	103,376	214,042	
South Dakota	1,959,712	−14%	8,384	14,550	1,877,097	54,858	2,488	2,335	900,955
Vermont	666,613	−25%	500	9,597	643,044	—	—	13,472	301,497
West Virginia	9,451,118	+29%	73,200	22,509	9,352,109	—	—	3,300	4,515,315
Greene County, Ala.	3,420,436	−10%	1,000	7,326	3,323,918	—	87,667	525	2,253,660
Macon County, Ala.	6,716,822	+302%	1,000	14,165	6,618,201	—	82,731	725	4,435,344
Mobile County, Ala.	7,321,948	+6%	100	6,678	7,083,032	11,636	69,707	50,795	2,406,803
Totals	200,766,102	+14%	3,350,710	412,275	186,993,581	3,902,567	1,904,067	4,202,902	55,038,405

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 700,000 or more state receives 7½% and association retains remainder; all other counties state receives 5½% on first $65,000 wagered, 7½% thereafter, association retains remainder. At least 3¼%, of handle to general purse structure, when optional higher take-out is used, one half of excess over 18% must be used to supplement general purse structure. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 18%, pari-mutuel tax to state 7%; $300 daily license. Breakage 10¢, 33⅓% to state, 66⅔% to city in which track located.

Colorado Total take-out 15%; 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 19%; 8½% to state, 10½% to Association, ½% to Municipality from state's share. As of July, 1985 Total take-out is 19%; 7¾% to State, 10½% to Association, ½% to Municipality and ¼% to University of Connecticut Micro-chemistry Laboratory (for urine analysis testing of Racing Dogs). Breakage 10¢, 50% to state, 50% to Association, 10% of admission tax to Municipality, 10% to state on all charges over $1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.

Florida Total take-out 17.6% on W/P/S pools; 18% daily double, quiniela double, quinella, perfecta, big Q and pick-six pools; 19% on trifecta pools with 1% of it used to establish a 3% purse. An additional 1% on pick-six and trifecta wagering to be applied to capital improvements. Additional 1% on all exotics may be withheld, .5% of it being applied to capital improvements and the other .5% being paid to the state as a sur tax. Tax on handle: 7.6% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater.

Iowa Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%,county receives ½%, city receives ½%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10¢, all to breeders program. Admission tax 50¢ to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee.

Massachusetts Total take-out 19%; 4½% to 9½% to association; 3½% to dogmen. If daily handle to $200,000 state receives 6%; $200,000 and over, state receives 11%. ¼ to 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of levy limit determined by the Revenue Commission.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. If the pari-mutuel sales on any racing program, the association shall receive a credit of : 0 to $500,000, $225 for each official completed race, $50,000 to $100,000, $200 for each official completed race. Howver, they must pay a minimum tax of $300. Track licenses paid to township where track is located.

Oregon Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 18% total take-out. State receives 6.3% (7.0875% on any wager requiring the selection of three or more separate wagering interest) from commercial meets. For fairs and non-profit meets, total take-out is 16% except on any wager requiring the selection of three or more separate wagering interests 22%. State receives 2½% (7.5% on any wager requiring the selection of three or more separate wagering interests). Daily license fee, $100 for commercial meets; Fairs and non-profit meets $25 per race meet.

Rhode Island Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%. (When handle for a performance falls below $25,000, the state receives 3% and the track receives from 13 to 13¼%.) County receives 1¼% of handle between $8 million and $16¾ million; 1¼% of handle over $16¾ million is divided equally between Breeders Fund and Racing Revolving Fund. 1% additional take-out on all multiple wagering—½% of the 1% is retained by the track, ¼ of the 1% to Breeders Fund and ¼ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont Total take-out 19%, 25% on exotics. Breakage to licensee. State receives 5% of handle on weekdays, 6% on Sunday. From exotic bets states receives additional 1% to 5% based on number of programs.

West Virginia Total take-out is 16.30%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12.20% to 8.20%; county/city receives .10%. State also receives $150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, AL. Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Macon County, AL. Total take-out 18%; 14% to association, 4% to Racing Commission (county). Breakage 10¢, all to association. 10¢ per head admission tax to Racing Commission. Unclaimed winning tickets retained by association.

Mobile County, AL. Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1985)

1985	$200,766,102
1984	176,710,823
1983	170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO THE STATES (1959-1985)

1985	$825,925,799
1984	826,973,675
1983	811,490,741
1982	813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

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TAX STRUCTURE

Connecticut
Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida
Total take-out permitted 17.6% on regular wagering; 19% on exotic wagering. Tax on handle: 7.1% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Breakage 10¢, 100% to State. Admissoin 15% of entrance gate admission or 10¢ per person, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers may be withheld for capital improvements or to reduce capital improvement debt. An addition 1% on all exotics may be withheld at the permitholder's option, with .5% of it being applied to capital improvements and the other .5% being paid to the state as a surtax.

Nevada
Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island
Total take-out 18½%; 12½% to Fronton, 5% to State, 1% to local municipality. Breakage, 50% to Fronton, 50% to State.

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State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Connecticut	685	9,594	1,863,115	2,720	237,964,049	347,393
Florida	1,853	24,092	4,722,414	2,549	399,972,327	215,815
Rhode Island	198	2,574	333,075	1,682	26,037,834	131,504
Totals	2,736	36,260	6,918,604	2,529	663,974,210	242,681

REVENUE TO GOVERNMENT

State	Total Revenue ($)	% Increase Decrease	Occupational Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)
Connecticut	17,487,509	+.02%	14,780	—	16,062,573	179,202	674,705	556,249
Florida	30,924,851	+6%	39,117	1,875,490	26,669,045	556,888	641,356	1,142,955
Rhode Island	1,667,164	+1%	2,360	—	1,562,270	19,556	—	82,978
Totals	50,079,524	+4%	56,257	1,875,490	44,293,888	755,646	1,316,061	1,782,182

Note: Data unavailable for Nevada.

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age For Wagering
Arizona	Horses none, dogs 13		19
Arkansas	Horses 16, dogs 18		18
California	None		18
Colorado	Horses none, dogs 18	Unless accompanied by adult	18
Connecticut	18		18
Delaware	None		18
Florida	18		18
Idaho	None		18
Illinois	None		17
Iowa	None	Determined by associations	18
Kentucky	None		18
Louisiana	12-17	With legal guardian-track option	18
Maine	15	Paddock admission by regulation	20
Maryland	None		18
Massachusetts	16		18
Michigan	12		21
Minnesota	None		18
Montana	None		18
Nebraska	None	Determined by associations	19
New Hampshire	16	Under 16 accompanied by adult	20
New Jersey	Day none, Night 12-16	Accompanied by adult	18
New Mexico	None		18
New York	16	Under 16 accompanied by adult	18
Ohio	16	With parent/guardian consent	18
Oklahoma	18		18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania T	10	Accompanied by adult	18
Pennsylvania H	None	Minor with adult	21
Puerto Rico	None		21
Rhode Island	18		18
South Dakota	Horses none, dogs	18 at Sodrac Park, none at Black Hills	18
Vermont	18	Under accompanied by adult	18
Washington	Varies with track		18
West Virginia	None		18
Wyoming	None		19
Greene County, Al	18		18
Mobile County, Al	18		18